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## APPLICATION FOR PARTIAL REAL ESTATE TAX EXEMPTION FOR REHABILITATED ENTERPRISE ZONE PROPERTY

The City of Winchester will grant partial exemption from real estate taxes for qualifying rehabilitated real estate within the designated Enterprise Zone. For properties that qualify, the **increase** in value due to rehabilitation will be exempt from real estate tax for twelve (12) years commencing on January 1 of the succeeding year. For further information, including the provisions for qualification, see Sections 27-29 through 27-29.2 of the City Code.

This application must be completed and transmitted to the Commissioner of the Revenue with a fee of Twenty Dollars (\$20.00). No property shall be eligible for exemption unless the appropriate building permits have been acquired and verified by the Building Official, and the Office of the Commissioner of the Revenue has inspected and valued the structure upon receipt of the application and before the rehabilitation has started.

Owner(s) of Record: \_\_\_\_\_  
(As on Tax Bill)

Location of Property: \_\_\_\_\_

Date Structure was built: \_\_\_\_\_ Must be no less than fifteen (15) years of age

Proposed Property Use (If mixed use, percentage of each):

Residential \_\_\_\_\_ Commercial \_\_\_\_\_ Industrial \_\_\_\_\_

Summary of work to be done (Please attach complete description and any additional documentation and/or photographs):

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Property Address: \_\_\_\_\_

I certify that the statements contained in this application are, to the best of my knowledge, both correct and true, given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signature: \_\_\_\_\_  
(Owner\_\_\_\_\_ or Agent\_\_\_\_\_)

Printed Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email: \_\_\_\_\_

----- **OFFICE USE ONLY** -----

Account No: \_\_\_\_\_ Tax Map No: \_\_\_\_\_

**ECONOMIC DEVELOPMENT:**

This property qualifies for Enterprise Zone exemption: \_\_\_ Yes \_\_\_ No \_\_\_\_\_ Date:

Authorized Signature: \_\_\_\_\_

**COMMISSIONER OF THE REVENUE:**

Initial Assessment \$ \_\_\_\_\_ by \_\_\_\_\_ Date

Completed Assessment \$ \_\_\_\_\_ by \_\_\_\_\_ Date \_\_\_\_\_

This exemption is approved \_\_\_\_\_ Yes \_\_\_\_\_ No Date: \_\_\_\_\_

Commissioner Signature: \_\_\_\_\_

Comments: \_\_\_\_\_

If approved, effective dates of tax exemption: Start Year \_\_\_\_\_ End Year: \_\_\_\_\_

Value of Tax Exemption: \$ \_\_\_\_\_

----- **FEE (Revenue code 111-0000-313.03-31)** -----

Date Received: \_\_\_\_/\_\_\_\_/\_\_\_\_ Receipt # \_\_\_\_\_ Check # \_\_\_\_\_

Property Address: \_\_\_\_\_

**Applicant's Information** (Please keep for your records)

A summary of the requirements and criteria to qualify for this exemption are set forth below.

1. Property must be located in the Enterprise Zone, and if residential property, outside the Historic District. Where rehabilitation is achieved through demolition or replacement of an existing structure, the exemption shall not apply when any structure demolished is a registered Virginia landmark; or is determined by the state department of conservation and historic resources to contribute to the significance of a registered historic district; or is a local, state, and/or federally designated historic structure.
2. Existing structure must be no less than fifteen (15) years old.
3. Improved Value Requirement
  - a. RESIDENTIAL (SINGLE OR MULTI-FAMILY): The structure must be improved as to increase the assessed value by no less than forty percent (40%)
  - b. COMMERCIAL/INDUSTRIAL: The structure must be so improved as to increase the assessed value by no less than sixty percent (60%)
4. Square Footage Requirement: If the total square footage of the rehabilitated, replaced or renovated structure exceeds that the original structure by more than fifteen percent (15%), the excess above 15% shall not be entitled to the exemption. In the event of complete replacement, the increase in square footage shall be no more than 150%.
5. Any commercial, industrial or mixed-use property that possesses or will possess not-for-profit enterprises that amount for more than 40% of total space shall not be eligible for this exemption.
6. No property shall be eligible, unless the appropriate building permits have been acquired. Application for exemption must be filed before such work has begun.

**GENERAL INFORMATION:**

1. File the application with the Commissioner of the Revenue, City Hall, accompanied by a twenty dollar (\$20.00) application fee, payable to "City of Winchester".
2. Upon receipt of the application, the property will be inspected by the Commissioner of the Revenue to determine the base assessed value prior to commencement of rehabilitation. The base value will generally coincide with the assessed value effective the year application is made. An increased assessment due to a change in value (e.g. reassessment) will not affect the amount of exemption.
3. Upon completion of the rehabilitation (or at any time prior to 30 days before the expiration of the application) an owner may submit a written request to the Commissioner of the Revenue to make a final assessment to determine qualification for the rehabilitated property exemption.
4. If the property does not meet the requirements for exemption by the expiration date of the application, the request for a partial exemption will be denied. A new application may be filed and a new base value established. Note: The new base value will include all value increased during the previous application.
5. If the property qualifies, the exemption shall run with the property. The owner, during each of the twelve (12) years of the exemption, shall receive a real estate tax credit certificate for such exemption from the Commissioner of Revenue. The exemption commences on January 1 of the year following completion and approval.
6. For additional information, please contact the Office of the Commissioner of the Revenue.